

CERTIFICATE OF SERVICE

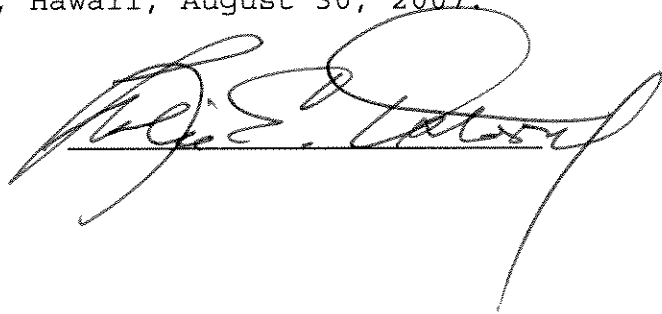
I hereby certify that, on the date and by the method of service noted below, a true and correct copy of the foregoing was served on the following at the last known address:

Served Electronically through CM/ECF and by hand delivery:

Howard T. Chang      howardchang.crimtaxatty@hawaiiantel.net  
Attorney for Defendant  
ANDY S.S. YIP

Howard K. K. Luke      howardkkluke@hawaii.rr.com  
Attorney for Defendant  
BRENDA M. O. CHUNG

DATED: Honolulu, Hawaii, August 30, 2007.

A handwritten signature in black ink, appearing to read "Howard T. Chang", is written over a horizontal line.